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Counsel to Liquidity Solutions, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re:	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
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Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

NOTICE OF WITHDRAWAL

1. **PLEASE TAKE NOTICE**, that, on January 11, 2008, Liquidity Solutions, Inc. ("LSI"), filed its Objection (the "Objection") to Motion for Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) Estimating or Provisionally Allowing Certain Unreconciled Claims Solely for Purposes of Administration of Discount Right Offering.

PLEASE TAKE FURTHER NOTICE, that LSI hereby withdraws the Objection.

Dated: January 15, 2008

ANDREWS KURTH LLP

/s/ Jonathan I. Levine
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